

Message Text

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PAGE 01 STATE 286605
ORIGIN CPR-01

INFO OCT-01 ARA-14 ISO-00 L-03 SS-15 /034 R

DRAFTED BY S/CPR:MKEATING
APPROVED BY S/CPR:HDAVIS
ARA/CAR:DPIERCE (SUBSTANCE)
L/M:HSHAMWELL (DRAFT)

-----021306 011651Z /44

O 011505Z DEC 77

FM SECSTATE WASHDC

TO AMEMBASSY BRIDGETOWN IMMEDIATE

UNCLAS STATE 286605

E.O. 11652: N/A

TAGS: AFSP, PDIP

SUBJECT: VIENNA CONVENTION - EMBASSY LIABILITY FOR
PAYMENT TELEPHONE COMPANY SUCHARGE

REFERENCE: BRIDGETOWN 2835

1. U.S. FEDERAL EXCISE TAX ON TELEPHONE FACILITIES IS
A DIRECT TAX; D.C. SALES TAX, WHICH APPLIES TO CHARGES
FOR TELEPHONE SERVICE, IS "INDIRECT". NEVERTHELESS,
DIPLOMATIC MISSIONS HERE HAVE LONG BEEN EXEMPT FROM BOTH
TAXES BASED ON INTERNATIONAL COURTESY. WHILE ARTICLE 34
OF VIENNA CONVENTION DEALS ONLY WITH PERSONAL EXEMPTIONS
OF MISSION PERSONNEL, DEPARTMENT CONSIDERS THAT THE
PRINCIPLE OF ACCORDING EXEMPTION FROM INDIRECT TAXES NOT
NORMALLY INCORPORATED IN PRICE OF GOODS OR SERVICES SHOULD
APPLY UNDER CIRCUMSTANCES IN QUESTION TO MISSION ITSELF
AS WELL.

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2. EMBASSY SHOULD ACCORDINGLY PRESS FOR EXEMPTION BASED
ON RECIPROCITY, POINTING OUT TO FOREIGN OFFICE THAT
DEPARTMENT CONSIDERS THAT ARTICLE 47 OF VCDR MUST BE
ADHERED TO STRICTLY AND THAT FAILURE TO GRANT EXEMPTION
MAY RESULT IN WITHDRAWAL OF TELEPHONE TAX EXEMPTIONS
ACCORDED HERE. IF THREATENED TELEPHONE SERVICE DISRUPTION

APPEARS IMMINENT, TAX SHOULD BE PAID, BUT ONLY UNDER PROTEST.

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01-Jan-1994 12:00:00 am
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: TELEPHONES
Control Number: n/a
Copy: SINGLE
Sent Date: 01-Dec-1977 12:00:00 am
Decaption Date: 01-Jan-1960 12:00:00 am
Decaption Note:
Disposition Action: n/a
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment:
Disposition Date: 01-Jan-1960 12:00:00 am
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1977STATE286605
Document Source: CORE
Document Unique ID: 00
Drafter: MKEATING
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D770445-1076
Format: TEL
From: STATE
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1977/newtext/t197712104/aaaadklr.tel
Line Count: 64
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: eaecefb-c188-dd11-92da-001cc4696bcc
Office: ORIGIN CPR
Original Classification: UNCLASSIFIED
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 2
Previous Channel Indicators: n/a
Previous Classification: n/a
Previous Handling Restrictions: n/a
Reference: 77 BRIDGETOWN 2835
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 24-Jan-2005 12:00:00 am
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: n/a
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 111537
Secure: OPEN
Status: NATIVE
Subject: VIENNA CONVENTION - EMBASSY LIABILITY FOR PAYMENT TELEPHONE COMPANY SUCHARGE
TAGS: AFSP, PDIP
To: BRIDGETOWN
Type: TE
vdkgvwkey: odb://SAS/SAS.dbo.SAS_Docs/eaecefb-c188-dd11-92da-001cc4696bcc
Review Markings:
Margaret P. Grafeld
Declassified/Released
US Department of State
EO Systematic Review
22 May 2009
Markings: Margaret P. Grafeld Declassified/Released US Department of State EO Systematic Review 22 May 2009